

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF OKLAHOMA**

UNITED STATES OF AMERICA,)
)
)
Plaintiff,)
)
)
v.) Civil No. 11-406-D
) Hon. Timothy D. DeGiusti
JAMES L. JACKSON and)
DEBRA LEE WILLIAMS,)
)
Defendants.)

FINAL JUDGMENT

Consistent with the opinion and order on summary judgment in the captioned case [Doc. No. 23], and pursuant to Fed. R. Civ. P. 58, judgment is hereby entered in favor of Plaintiff United States of America and against Defendants, James L. Jackson and Debra Lee Williams, as follows:

1. In favor of the United States and against Defendant James L. Jackson on Count I of the Complaint in the amount of \$99,627.00, plus statutory additions that have accrued since December 16, 2010, and that will continue to accrue until fully paid, for Jackson's tax liabilities for tax years 1999 through 2009.
2. In favor of the United States and against Defendants James L. Jackson and Debra Lee Williams on Count II of the Complaint, more specifically:
 - a. The transfer of the Property at issue ("the Property"), "Lot Thirty-Five (35), Block Forty-Four (44) in SECTION "6" HILLCREST HEIGHTS, an Addition to Oklahoma City, Oklahoma County, Oklahoma," from Defendant Jackson to Defendant Williams was a fraudulent conveyance and

is set aside.

- b. Jackson is the true, equitable owner of the Property.
- c. Williams has no ownership interest in the Property.
- d. The United States has valid and subsisting tax liens that attached to all property and rights to property held by Jackson, including the Property.
- e. The federal tax liens shall be enforced by judicial sale of the Property pursuant to 28 U.S.C. §§ 2001 and 2002, free and clear of any right, title, lien, claim, or interest of James L. Jackson and Debra Williams.
- f. The United States shall take all action required by applicable statutes to proceed with the sale of the Property and shall submit all required applications to seek Court approval of the same.

IT IS SO ORDERED this 17th day of September, 2012.



TIMOTHY D. DEGIUSTI
UNITED STATES DISTRICT JUDGE